

RUN DATE: 04/25/03
 RUN TIME: 11:46:53

UNITED STATES DEPARTMENT OF TREASURY
 BUREAU OF THE PUBLIC DEBT
 OFFICE OF PUBLIC DEBT ACCOUNTING
 DIVISION OF FEDERAL INVESTMENTS
 TRIAL BALANCE (FINAL)
 FOR PERIOD OF 02/28/2003 THRU 03/31/2003

OIL SPILL LIABILITY

ACCT: 208185

| G/L ACCT# | GENERAL LEDGER ACCOUNT | BEGINNING BALANCE | TOTAL DEBITS | TOTAL CREDITS | ENDING BALANCE |
|--------------------|--------------------------------|-----------------------|-------------------------|-------------------------|-----------------------|
| ASSETS | | | | | |
| 1010 | CASH | 1,911,362.37 | 2,130,658,009.37 | 2,132,568,638.65 | 733.09 |
| 1340 | ACCRUED INCOME RECEIVABLE | 1,524,886.09 | 451,026.35 | 27,892.40 | 1,948,020.04 |
| 1610 | PRINCIPAL ON INVESTMENTS | 955,893,000.00 | 1,909,230,000.00 | 1,947,653,000.00 | 917,470,000.00 |
| 1611 | DISCOUNT ON PURCHASE | (7,271,169.43) | 6,946,482.25 | 3,513,049.95 | (3,837,737.13) |
| 1612 | PREMIUM ON PURCHASE | 14,340,194.72 | 0.00 | 0.00 | 14,340,194.72 |
| 1613 | AMORTIZATION DISC/PREM | 631,106.62 | 1,070,479.55 | 6,994,744.41 | (5,293,158.24) |
| | TOTAL ASSETS | 967,029,380.37 | 4,048,355,997.52 | 4,090,757,325.41 | 924,628,052.48 |
| LIABILITIES | | | | | |
| 2150 | LIABILITY FOR ALLOCATION | 227,197,147.63 | 52,179,295.89 | 20,895,530.99 | 195,913,382.13 |
| | TOTAL LIABILITIES | 227,197,147.63 | 52,179,295.89 | 20,895,530.39 | 195,913,382.13 |
| | TOTAL NET ASSETS | 739,832,232.74 | 4,100,535,293.41 | 4,111,652,855.80 | 728,714,670.35 |
| CAPITAL | | | | | |
| 3310 | PRIOR UNDISTRIBUTED G/L | (44,889.78) | 0.00 | 0.00 | (44,889.78) |
| 3310 | PRIOR UNDISTRIBUTED INC | 852,729,912.98 | 0.00 | 0.00 | 852,729,912.98 |
| | TOTAL CAPITAL | 852,685,023.20 | 0.00 | 0.00 | 852,685,023.20 |
| INCOME | | | | | |
| 5310 | INTEREST ON INVESTMENTS | 2,396,868.13 | 27,892.40 | 516,648.37 | 2,885,624.10 |
| 5900 | COST RECOVERIES | 3,272,302.02 | 182,453,901.88 | 182,661,661.04 | 3,480,061.18 |
| 5320 | FINES & PENALTIES | 2,045,998.82 | 0.00 | 277,726.31 | 2,323,725.13 |
| 5310 | AMORTIZATION/ACCRETION | 5,354,666.24 | 6,994,744.41 | 8,016,961.80 | 6,376,883.63 |
| | TOTAL INCOME | 13,069,835.21 | 189,476,538.69 | 191,472,997.52 | 15,066,294.04 |
| EXPENSE | | | | | |
| 5765 | TRANSFERS TO EPA | 3,084,700.00 | 12,395,000.00 | 0.00 | 15,479,700.00 |
| 5765 | TRANSFER TO INTERIOR | 2,029,000.00 | 0.00 | 0.00 | 2,029,000.00 |
| 5765 | TRANSFER TO DENALI COMMISSION | 1,503,098.12 | 0.00 | 0.00 | 1,503,098.12 |
| 5765 | TRANS TO COAST GUARD - 70X8312 | 20,179,941.88 | 21,322,330.47 | 20,606,741.96 | 20,895,530.39 |
| 5765 | TRANS TO COAST GUARD - 70X8349 | 50,924,128.00 | 7,480,178.93 | 7,480,178.93 | 50,924,128.00 |
| 5765 | TRANS TO COAST GUARD - ANNUAL | 48,184,750.00 | 24,092,375.00 | 24,092,375.00 | 48,184,750.00 |
| 6100 | TREASURY ADMIN EXPENSE - BPD | 17,007.67 | 3,432.71 | 0.00 | 20,440.38 |
| | TOTAL EXPENSE | 125,922,625.67 | 65,293,317.11 | 52,179,295.89 | 139,036,646.89 |
| | TOTAL EQUITY | 739,832,232.74 | 254,769,855.80 | 243,652,293.41 | 728,714,670.35 |
| | BALANCE | 0.00 | 4,355,305,149.21 | 4,355,305,149.21 | 0.00 |

Oil Spill Liability Trust Fund
20X8185
Income Statement (FINAL)
For Period 10/01/02 through 03/31/03

| RECEIPTS | FY 2003 Current Month | FY 2003 Year-To-Date |
|--|----------------------------------|---------------------------------|
| Revenue | | |
| Cost Recoveries | 207,759.16 | 3,480,061.18 |
| Fines & Penalties | 277,726.31 | 2,323,725.13 |
| Gross Revenue | \$ 485,485.47 | \$ 5,803,786.31 |
| | | |
| Less: Refunds and Credits | | |
| Subtotal Less:Refunds and Credits | 0.00 | 0.00 |
| Net Revenue | \$ 485,485.47 | \$ 5,803,786.31 |
| | | |
| Investment Income | | |
| 1 Interest on Investments | 1,510,973.36 | 9,262,507.73 |
| Subtotal Investment Income | 1,510,973.36 | 9,262,507.73 |
| Net Receipts | \$ 1,996,458.83 | \$ 15,066,294.04 |
| | | |
| OUTLAYS | | |
| Treasury Admin Expense - BPD | 3,432.71 | 20,440.38 |
| Total Outlays | \$ 3,432.71 | \$ 20,440.38 |
| | | |
| NONEXPENDITURE TRANSFERS | | |
| 2 Trans to Coast Guard - 70X8312 | 715,588.51 | 20,895,530.39 |
| 2 Trans to Coast Guard - 70X8349 | 0.00 | 50,924,128.00 |
| 2 Trans to Coast Guard - Annual | 0.00 | 48,184,750.00 |
| 2 Transfer to Denali Commission | 0.00 | 1,503,098.12 |
| 2 Transfers to EPA | 12,395,000.00 | 15,479,700.00 |
| 2 Transfer to Interior | 0.00 | 2,029,000.00 |
| Subtotal NonExpenditure Transfers | 13,110,588.51 | 139,016,206.51 |
| Total Outlays/NonExpenditure Transfers | 13,114,021.22 | 139,036,646.89 |
| NET INCREASE/(DECREASE) | \$ (11,117,562.39) | \$ (123,970,352.85) |

Footnotes

1 Interest on Investments is reported on the accrual basis. Includes interest collected, premium paid, and accrued interest purchased.

| | | | | |
|-------------------------------------|----|--------------|----|--------------|
| Interest on Investments: Cash Basis | \$ | 7,012,104.27 | \$ | 9,830,222.52 |
|-------------------------------------|----|--------------|----|--------------|

2 Non-expenditure transfers are reported on the accrual basis.

Oil Spill Liability Trust Fund
 20X8185
 Balance Sheet (FINAL)
 As of 03/31/2003

ASSETS

Undisbursed Balances:

| | | | |
|--------------------------------|----|--------|--------|
| Funds Available for Investment | \$ | 733.09 | |
| Total Undisbursed Balance | \$ | | 733.09 |

Receivables:

| | | | |
|---------------------|----|--------------|--------------|
| Interest Receivable | \$ | 1,948,020.04 | |
| | \$ | | 1,948,020.04 |

Investments:

| | | | |
|--------------------------|----|----------------|--|
| Principal On Investments | \$ | 917,470,000.00 | |
| Discount on Purchase | | (3,837,737.13) | |
| Premium on Purchase | | 14,340,194.72 | |
| Amortization Disc/Prem | | (5,293,158.24) | |

| | | | |
|---------------------|-----------|-----------------------|--|
| Net Investments | \$ | 922,679,299.35 | |
| TOTAL ASSETS | \$ | 924,628,052.48 | |

LIABILITIES & EQUITY

Liabilities:

| | | | |
|-------------------|----|----------------|----------------|
| Other Liabilities | \$ | 195,913,382.13 | |
| | \$ | | 195,913,382.13 |

Equity:

| | | | |
|-------------------|----|------------------|--|
| Beginning Balance | \$ | 852,685,023.20 | |
| Net Change | \$ | (123,970,352.85) | |

| | | | |
|-------------------------------|-----------|-----------------------|--|
| Total Equity | \$ | 728,714,670.35 | |
| TOTAL LIABILITY/EQUITY | \$ | 924,628,052.48 | |

Bureau of the Public Debt
 Office of Public Debt Accounting
 Trust Fund Management Branch
 Date: April 25, 2003

Oil Spill Liability Trust Fund
20X8185
Budgetary Reconciliation
As of March 31, 2003

| | | |
|---------------|--|------------------|
| 411400 | Appropriated Trust Fund Receipts | 15,634,008.83 |
| 412700 | Amounts Approp from Specific Treasury MTF - Payable | (195,913,382.13) |
| 412900 | Amounts Approp from Specific Treasury MTF - Transfers Out | (98,521,137.60) |
| 490200 | Delivered Orders - Obligations, Paid | (20,440.38) |
| 462000 | Unobligated Funds Not Subject to Apportionment | (717,719,613.83) |
| 420100 | Total Actual Resources - Collected | 996,540,565.11 |
| | | 0.00 |

Oil Spill Liability Trust Fund
20X8185
Budgetary Reconciliation
As of March 31, 2003

PROPRIETARY ACCOUNTS

| <u>SEC #</u> | <u>TITLE</u> | <u>AMOUNT</u> |
|---------------|--|-------------------------|
| | Interest on Investments(Cash): | 9,830,222.52 |
| | Fines & Penalties | 2,323,725.13 |
| | Cost Recoveries | 3,480,061.18 |
| 411400 | Appropriated Trust Fund Receipts | 15,634,008.83 |
| | Transfer to Coast Guard - 70X8312 | (1,865,007.48) |
| | Transfer to Coast Guard - 70X8349 | (169,955,999.65) |
| | Transfer to Coast Guard - Annual | (24,092,375.00) |
| 412700 | Amounts Approp from Specific Treasury MTF - Payable | (195,913,382.13) |
| | Trans to Coast Guard - 70X8312 | (21,638,295.67) |
| | Trans to Coast Guard - 70X8349 | (33,778,668.81) |
| | Trans to Coast Guard - Annual | (24,092,375.00) |
| | Transfers to EPA | (15,479,700.00) |
| | Transfer to Interior | (2,029,000.00) |
| | Transfer to Denali Commission | (1,503,098.12) |
| 412900 | Amounts Approp from Specific Treasury MTF - Transfers Out | (98,521,137.60) |
| | Treasury Admin Expense - BPD | (20,440.38) |
| 490200 | Expended Authority - Paid | (20,440.38) |
| 462000 | Other Funds Available for Commit/Oblig (Beg) | 841,122,251.89 |
| | Interest on Investments(Cash): | 9,830,222.52 |
| | Fines & Penalties | 2,323,725.13 |
| | Cost Recoveries | 3,480,061.18 |
| | Treasury Admin Expense - BPD | (20,440.38) |
| | Transfers to EPA | (15,479,700.00) |
| | Transfers to Interior | (2,029,000.00) |
| | Transfers to Denali Commission | (1,503,098.12) |
| | Trans to Coast Guard - 70X8312 | (20,895,530.39) |
| | Trans to Coast Guard - 70X8349 | (50,924,128.00) |
| | Trans to Coast Guard - Annual | (48,184,750.00) |
| 462000 | Other Funds Available for Commit/Oblig (End) | (717,719,613.83) |
| 420100 | Total Actual Resources - Collected | 996,540,565.11 |
| | EDIT CHECK: | |
| | Fund Balance with Treasury | 733.09 |
| | Principal | 917,470,000.00 |
| | Discount at Purchase | (3,837,737.13) |
| | Liability For Allocation | (195,913,382.13) |
| | Total Net Assets | 717,719,613.83 |
| 462000 | Other Funds Available for Commit/Oblig Ending | (717,719,613.83) |

0.00

FACTS II Adjusted Trial Balance Report
31-Mar-03

| SGL Account | TAFS Beg/End Balance | 20X8185 ----- Amount |
|------------------------|-------------------------------------|-------------------------------------|
| 1010 | E | 733.09 |
| 1610 | B | 10,996,847,000.00 |
| 1610 | E | 917,470,000.00 |
| 1611 | E | (3,837,737.13) |
| 4114 | E | 15,634,008.83 |
| 4124 | E | 0.00 |
| 4127 | B | (155,418,313.22) |
| 4127 | E | (195,913,382.13) |
| 4129 | E | (98,521,137.60) |
| 4201 | B | 996,540,565.11 |
| 4201 | E | 996,540,565.11 |
| 4384 | B | 0.00 |
| 4384 | E | 0.00 |
| 4620 | B | (841,122,251.89) |
| 4620 | E | (717,719,613.83) |
| 4902 | E | (20,440.38) Current Year |
| | | ----- |
| | | 0.00 |